

8906

**EVANGELINE VILLE PLATTE  
RECREATIONAL DISTRICT**

**Financial Statements**

**Year Ended December 31, 2012**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JUN 12 2013

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## INDEPENDENT AUDITOR'S REPORT

Evangeline Ville Platte Recreational District  
 Evangeline Parish, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Evangeline Ville Platte Recreational District (District), a component unit of the Evangeline Parish Police Jury, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the Evangeline Ville Platte Recreational District, as of December 31, 2012, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that budgetary comparison information (page 21) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 23, 2013, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
April 23, 2013

## **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Statement of Net Position  
December 31, 2012

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 154,668
Capital assets, net	<u>2,618,473</u>
Total assets	<u>2,773,141</u>
<b>LIABILITIES</b>	
Accounts payable	1,294
Deferred revenue	54,987
Contracts payable	<u>95,037</u>
Total liabilities	<u>151,318</u>
<b>NET POSITION</b>	
Net investment in capital assets	2,618,473
Unrestricted	<u>3,350</u>
Total net position	<u>\$2,621,823</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Statement of Activities  
For the Year Ended December 31, 2012

<u>Activities</u>	<u>Expenses</u>	<u>Program Revenues Capital grants and contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Governmental activities:			
General government	<u>\$ 10,382</u>	<u>\$ 1,005,097</u>	\$ 994,715
		General revenues:	
		Miscellaneous income	<u>3,350</u>
		Change in net position	998,065
		Net position - January 1, 2012	<u>1,623,758</u>
		Net position - December 31, 2012	<u>\$2,621,823</u>

The accompanying notes are an integral part of the basic financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Balance Sheet - Governmental Fund  
December 31, 2012

ASSETS

Cash	<u>\$ 154,668</u>
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LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ 1,294
Deferred revenue	54,987
Contracts payable	<u>95,037</u>
Total liabilities	<u>151,318</u>

Fund balance:

Unassigned	<u>3,350</u>
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Total liabilities and fund balance	<u>\$ 154,668</u>
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The accompanying notes are an integral part of the basic financial statements.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Reconciliation of the Governmental Fund Balance Sheet  
to the Statement of Net Position  
December 31, 2012

Total fund balance for the governmental fund at December 31, 2012		\$ 3,350
Cost of capital assets at December 31, 2012	\$2,618,800	
Less: Accumulated depreciation	<u>(327)</u>	<u>2,618,473</u>
Total net position of governmental activities at December 31, 2012		<u>\$2,621,823</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Governmental Fund  
For the Year Ended December 31, 2012

Revenues:	
State grant	\$ 1,005,097
Local grant	3,350
Total revenues	<u>1,008,447</u>
Expenditures:	
Current -	
General government:	
Insurance	1,648
Postage	110
Professional fees	4,900
Supplies	3,373
Utilities	24
Capital outlay	<u>995,042</u>
Total expenditures	<u>1,005,097</u>
Change in fund balance	3,350
Fund balance, beginning	<u>-</u>
Fund balance, ending	<u>\$ 3,350</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Change in Fund Balance of Governmental Fund  
to the Statement of Activities  
For the Year Ended December 31, 2012

Total change in fund balance for the year ended December 31, 2012 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 3,350
Capital outlay which is considered an expenditure on Statement of Revenues, Expenditures, and Changes in Fund Balances	995,042
Depreciation expense	<u>(327)</u>
Total change in net position for the year ended December 31, 2012 per Statement of Activities	<u>\$ 998,065</u>

The accompanying notes are an integral part of the basic financial statements.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Evangeline Ville Platte Recreational District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

The Evangeline Ville Platte Recreational District has been created by and in accordance with the provisions of Louisiana Revised Statute 33.4562.3 of Act 383 for the purpose of owning and operating recreational facilities of the district and to administer programs and activities which would promote recreation and any related activity designated to encourage recreation and promote the general health and well-being of citizens.

This report includes all funds, which are controlled by or dependent on the District as an independent political subdivision of the State of Louisiana. The District is a component unit of the Evangeline Parish Police Jury, the primary government, but is not included in the financial reporting of the Evangeline Parish Police Jury.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and statement of activities display information about the reporting government as a whole. They include the fund of the reporting entity, which is considered to be a governmental activity. Governmental activities are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients for goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (continued)

Fund Financial Statements (FFS)

The accounts of the District are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The fund of the District is classified as a governmental fund. The emphasis on fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the entity or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The major fund and only fund of the District is described below:

Governmental Fund -

General Fund.

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

C. Measurement Focus/Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" revenues, expenditures, expenses, and transfers – and assets, deferred outflows of resources, liabilities, and deferred inflows of resources – are recognized in the accounts and reported in the financial statements.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (continued)

Measurement Focus

On the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery) and financial position. All assets and liabilities (whether current or noncurrent) associated with its activities are reported. Government-wide fund equity is classified as net position. In the fund financial statements, the "current financial resources" measurement focus is used. Only current financial assets and liabilities are generally included on its balance sheet. Their operating statement presents sources and uses of available spendable financial resources during a given period. This fund uses fund balance as its measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net position and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities and deferred inflows of resources resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Revenues are classified by source and expenditures are classified by function and character. Expenditures (including capital outlay) generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Program revenues

Program revenues included in the Statement of Activities are derived directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (continued)

Allocation of indirect expenses

The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. Depreciation expense is specifically identified by function and is included in the direct expense of each function.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the statement of net position, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposits of the District.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District maintains a threshold of \$5,000 or more for capitalizing capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Depreciation of all exhaustible capital assets is recorded as an expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Furniture, fixtures and equipment	5-10 years
Recreational facility and park landscaping	30 years

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (continued)

Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increased by balances of deferred outflows of resources related to those assets.
- b. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. Restricted net position is reduced by liabilities and deferred inflows or resources related to the restricted assets.
- c. Unrestricted net position – consist of all other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balances of the governmental funds are classified as follows.

- d. Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- e. Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
- f. Committed – amounts that can be used only for specific purposes determined by a formal decision of the District’s Board, which is the highest level of decision-making authority for the District.
- g. Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- h. Unassigned – all other spendable amounts.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (continued)

When an expenditure is incurred for the purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the District has provided otherwise in his commitment or assignment actions.

E. Budgetary and Budgetary Accounting

A budget for the General Fund was prepared on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts are as originally prepared or amended by the District. All budgetary appropriations lapse at the end of each fiscal year.

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

G. Recently Issued and Adopted Accounting Pronouncements

In June 2011, the Governmental Accounting Standards Board (GASB) approved Statement No. 63, "Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position". The statement changes how governments will organize their statements of financial position. Under this standard, financial statements will include deferred outflows of resources and deferred inflows of resources, in addition to assets and liabilities, and will report net position instead of net assets. The provisions of this statement are effective for periods beginning after December 15, 2011. The District adopted GASB Statement 63 for the year ending December 31, 2012.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (continued)

(2) Cash and Interest-Bearing Deposits

Under state law, the District may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At December 31, 2012, the District has cash demand deposits (book balances) totaling \$154,668.

Custodial credit risk for deposits is the risk that in the event of the failure of a depository financial institution, the District's deposits may not be recovered or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. These deposits are stated at cost, which approximates market. Under state law these deposits (or the resulting bank balances) must be secured by federal deposit insurance or similar federal security or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. As of December 31, 2012, bank balances were secured in total by federal deposit insurance.

(3) Capital Assets

The capital asset balance at December 31, 2012 consists of the following:

	Balance 1/1/2012	Additions	Deletions	Balance 12/31/2012
Land	\$ 869,100	\$ -	\$ -	\$ 869,100
Construction in progress	754,658	975,452	1,730,110	-
Furniture, fixtures and equipment	-	19,590	-	19,590
Recreational facility and land improvements	-	1,730,110	-	1,730,110
Total	1,623,758	975,452	1,730,110	2,618,800
Less accumulated depreciation	-	327	-	327
Net capital assets	<u>\$1,623,758</u>	<u>\$ 975,125</u>	<u>\$1,730,110</u>	<u>\$2,618,473</u>

(4) Deferred Revenue

Deferred revenue at December 31, 2012 consists of funds in the amount of \$54,987 received from the State of Louisiana for construction of recreational facilities. As of December 31, 2012, construction on the facility is complete and the remaining funds will be used for the purchase of equipment and supplies to operate the recreational facility.

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Notes to the Basic Financial Statements (continued)

(5) Risk Management

The District is exposed to risks of loss in the areas of general liability and property hazards. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(6) Litigation

There is no litigation pending against the District at December 31, 2012.

(7) Subsequent Event Review

The District's management has evaluated subsequent events through April 23, 2013, the date which the financial statements were available to be issued.

**REQUIRED  
SUPPLEMENTARY INFORMATION**

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Budgetary Comparison Schedule  
General Fund  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
State Grant	\$1,005,097	\$1,005,097	\$1,005,097	\$ -
Local grant	-	-	3,350	3,350
Total revenues	<u>1,005,097</u>	<u>1,005,097</u>	<u>1,008,447</u>	<u>3,350</u>
Expenditures:				
Current -				
Insurance	-	-	1,648	(1,648)
Postage	110	110	110	-
Professional fees	5,000	5,000	4,900	100
Supplies	3,373	3,373	3,373	-
Utilities	24	24	24	-
Capital outlay	<u>995,042</u>	<u>995,042</u>	<u>995,042</u>	<u>-</u>
Total expenditures	<u>1,003,549</u>	<u>1,003,549</u>	<u>1,005,097</u>	<u>(1,548)</u>
Change in fund balance	1,548	1,548	3,350	1,802
Fund balance, beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, ending	<u>\$ 1,548</u>	<u>\$ 1,548</u>	<u>\$ 3,350</u>	<u>\$ 1,802</u>

## **INTERNAL CONTROL AND COMPLIANCE**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of the Evangeline Ville Platte Recreational District (District) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated April 23, 2013.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying summary schedule of current and prior year audit findings and corrective action plan, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 12-1(IC) to be a material weakness.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Evangeline Ville Platte Recreational District's Response to Findings**

The Evangeline Ville Platte Recreational District's response to the finding identified in our audit is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Ville Platte, Louisiana  
April 23, 2013

Evangeline Ville Platte Recreational District  
Evangeline Parish, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended December 31, 2012

Ref. No.	Fiscal Year Finding Initially Occurred	Description of finding	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (12/31/12)						
<u>Compliance:</u>						
		There were no compliance findings noted.				
<u>Internal Control:</u>						
12-1(IC)	2011	The District does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The District has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Tommy Fontenot, Chairman	N/A
PRIOR YEAR (12/31/2011)						
<u>Compliance:</u>						
		There were no compliance findings noted.				
<u>Internal Control:</u>						
11-1(IC)	2011	The District does not have a staff person who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.	No	The District has evaluated the cost vs. benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determined that it is in the best interests of the government to outsource this task to its independent auditors, and to carefully review the draft financial statements and notes prior to approving them and accepting responsibility for their contents and presentation.	Tommy Fontenot, Chairman	N/A